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FARM RECORD BOOK

For the year beginning _____, 193

NAME _____

ADDRESS _____

To determine the uses that may be made of this book, refer to the instructions on inside of front cover, on the back, and at the heading of each table.

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PREPARED BY

AGRICULTURAL ECONOMICS EXTENSION

OFFICE OF COOPERATIVE EXTENSION WORK

UNITED STATES DEPARTMENT OF AGRICULTURE

IN COOPERATION WITH

AGRICULTURAL ADJUSTMENT ADMINISTRATION

and

STATE EXTENSION ECONOMISTS

IMPORTANT INSTRUCTIONS

This book is designed for the records of the operator of the farm. The summary in the back shows the operator's net worth and his income for the year. However, the farm map and crop production record should show the total acreage and production whether on owned or rented land, and the livestock inventories and production records should include all stock on the farm whether owned individually or jointly. Only the operator's share of the inventories, receipts, and expenses should be transferred to the summary. Those farmers wishing to keep a more detailed or more complete farm record should avail themselves of the books put out by the State Agricultural Extension Services.

MAP OF FARM

Use a scale large enough to fill the page.

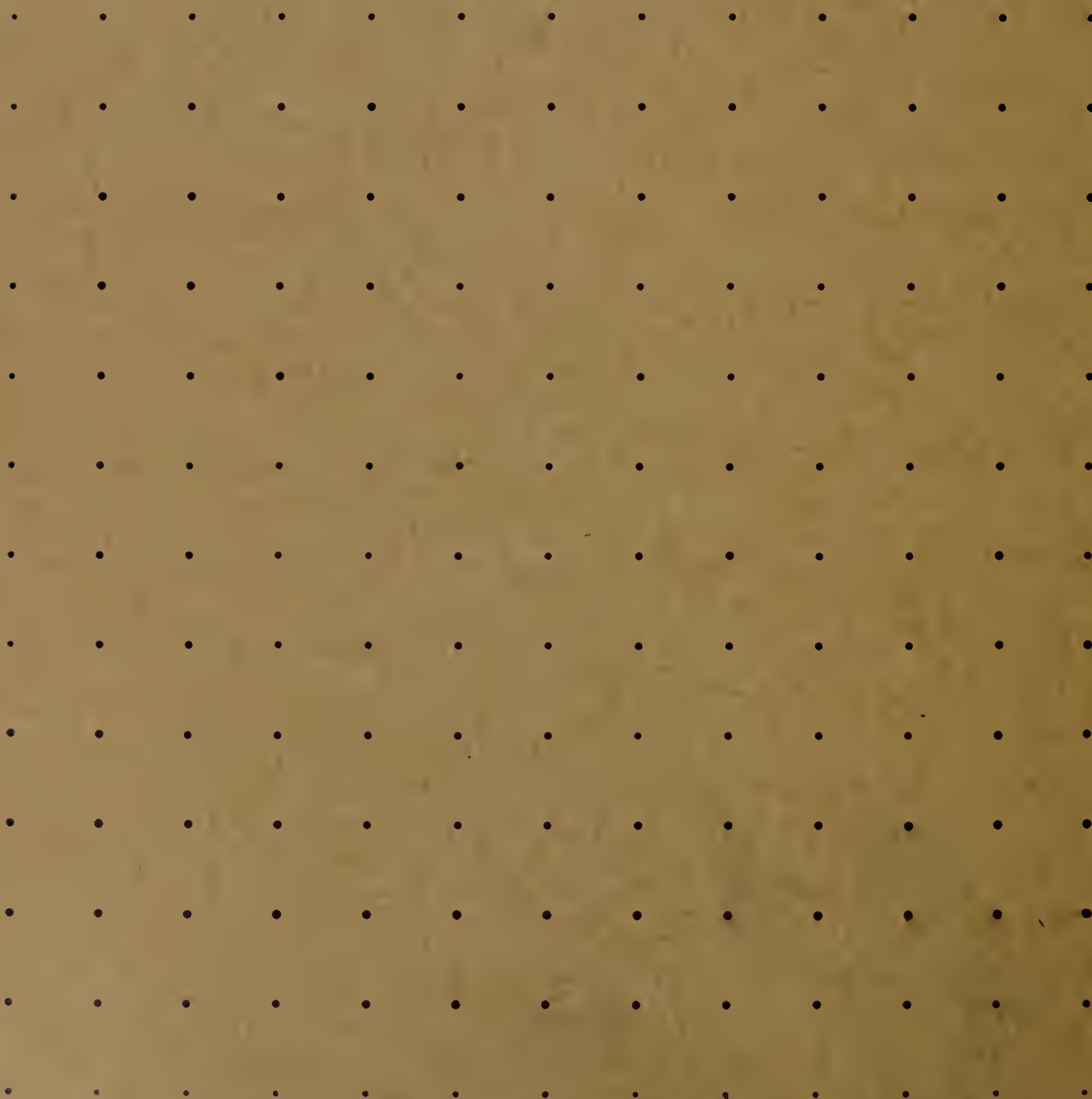
Draw in the outline of the farm or farms.

Locate the roads, buildings, fences, woods, and any other fixed points.

Draw in the crop boundaries as land is used in the present crop year.

Letter the crop fields *A*, *B*, etc., and transfer to next page for crop record.

Indicate the land which has been contracted or rented to A.A.A.



[illegible]

[illegible]

CATTLE INVENTORY

Enter below the number and value of cattle on hand at the beginning of year, and again at the end of year; the number that died or were consumed on the farm during the year; and the number and value of those bought and sold.

	BEGINNING OF YEAR		END OF YEAR		DIED DURING YEAR	CONSUMED ON FARM
	Number	Value	Number	Value	Number	Number
MILK STOCK:						
Cows and heifers (2 years and over).....		\$.....		\$.....		
Heifers (1-2 years).....						
Heifer calves (under 1 year).....						
Total milk stock		\$.....		\$.....		
OTHER CATTLE (not kept for milk cows):						
Cows and heifers (2 years and over).....						
Heifers (1-2 years).....						
Steers (2 years and over).....						
Steers (1-2 years).....						
All calves under 1 year (include veals).....						
All bulls (1 year and over—include dairy bulls).....						
Total other cattle		\$.....		\$.....		
Grand total (all cattle)		\$.....		\$.....		
If cattle are owned jointly, indicate operator's share.....		\$.....		\$.....		

Number of calves born during the year.....

CATTLE BOUGHT					CATTLE SOLD (Include hides)				
Date	Kind	Number	Weight	Amount paid	Date	Kind	Number	Weight	Amount received
				\$.....					\$.....
Total cattle bought				\$.....	Total cattle sold				\$.....
Operator's share (if different from total).....				\$.....	Operator's share (if different from total).....				\$.....

EGGS SOLD

[illegible]

HOG INVENTORY

Enter below the number and value of hogs on hand at beginning of year, and again at the end of year, the number that died or were consumed on the farm during the year, and the number raised or bought.

	BEGINNING OF YEAR			END OF YEAR			DIED DURING YEAR	CONSUMED ON FARM
	Number	Average weight	Value	Number	Average weight	Value	Number	Number
Sows and gilts (bred or to be bred for spring farrowing) -----			\$-----			\$-----		
Spring pigs farrowed from your own sows (other than gilts shown above)-----								
Fall pigs farrowed from your own sows-----								
All other hogs-----								
Total hogs on hand -----			\$-----			\$-----		
If hogs are owned jointly, indicate operator's share -----			\$-----			\$-----		

FARROWING RECORD			HOGS BOUGHT				
Month	Litters farrowed	Pigs born	Date	Kind	Number	Weight	Amount paid
December-----							\$-----
January-----							
February-----							
March-----							
April-----							
May-----							
Total -----							
June-----							
July-----							
August-----							
September-----							
October-----							
November-----							
Total -----							
Number pigs weaned from spring litters (December to May)-----							
Number of pigs weaned from fall litters (June to November)-----							
Total hogs bought -----							\$-----
Operator's share (if different from total)-----							\$-----

[illegible]

	BEGINNING OF YEAR		END OF YEAR		DIED DURING YEAR	EATEN ON FARM
	Number	Value	Number	Value	Number	Number
Ewes (6 years and over).....		\$.....		\$.....		
Ewes (1-5 years).....						
Ewe lambs kept for breeding.....						
Other lambs.....						
Other sheep (1 year and over).....						
Total sheep on hand		\$.....		\$.....		
If sheep are owned jointly, indicate operator's share		\$.....		\$.....		
	<i>Pounds</i>		<i>Pounds</i>			
Wool on hand.....		\$.....		\$.....		
Operator's share if different from total.....		\$.....		\$.....		

SHEEP AND LAMBS SOLD

[illegible]

FARM EXPENSES

Enter below and on the next two pages all farm expenses and purchases (other than livestock) as they occur throughout the year. Livestock purchases should be entered on pages 4, 6, 8, 10, and 12, according to the type of livestock.

[illegible]

FARM EXPENSES

(Continued from p. 13)

[illegible]

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OTHER FARM RECEIPTS

Enter below all other farm receipts for which space is not provided elsewhere, such as outside work with team, tractor, truck, or other machinery; woodlot products; gravel; miscellaneous livestock, etc.

[illegible]

NOTE AND MORTGAGE TRANSACTIONS

Enter below the money borrowed and the principal and interest payments made during the year on notes and mortgages in connection with the farm business of the operator.

[illegible]

Do not include the above figures on note and mortgage transactions in the summary of receipts and expenses.

FARM BUSINESS SUMMARY

Transfer from the respective pages the operator's share of inventories, receipts, and expenses.

ITEM	BEGINNING INVENTORY		ENDING INVENTORY		PURCHASES AND OTHER CASH EXPENSES		SALES AND OTHER CASH RECEIPTS	
	Page	Value	Page	Value	Page	Value	Page	Value
Crops.....	3	\$.....	3	\$.....	x	\$ x x x x x x	2	\$.....
Real estate.....	4	.....	4	.....	4	.....	x	x x x x x x x
Horses.....	4	.....	4	.....	4	.....	4	.....
Equipment.....	5	.....	5	.....	x	x x x x x x x	x	x x x x x x x
Cattle.....	6	.....	6	.....	6	.....	6	.....
Dairy products.....	x	x x x x x x x	x	x x x x x x x	x	x x x x x x x	7	.....
Poultry.....	8	.....	8	.....	8	.....	8	.....
Eggs.....	x	x x x x x x x	x	x x x x x x x	x	x x x x x x x	9	.....
Hogs.....	10	.....	10	.....	10	.....	11	.....
Sheep.....	12	.....	12	.....	12	.....	12	.....
Wool.....	12	.....	12	.....	x	x x x x x x x	12	.....
All other.....	x	x x x x x x x	x	x x x x x x x	15	.....	16	.....
Totals		\$.....		\$.....		\$.....		\$.....

OPERATOR'S NET WORTH

ASSETS:		BEGINNING OF YEAR	END OF YEAR
Farm property (total from inventory above).....		\$.....	\$.....
Notes, accounts receivable, and other property	
	
	
Total assets		\$.....	\$.....
LIABILITIES:			
Mortgages, notes, and accounts payable	
	
Total liabilities		\$.....	\$.....
NET WORTH:			
(Subtract liabilities from assets).....		\$.....	\$.....

OPERATOR'S LABOR INCOME

1. Net farm cash income (subtract cash expenses from cash receipts).....	\$.....
2. Inventory increase or decrease (difference between beginning and ending inventory).....	.....
3. Farm income (if the above figure (2) represents an increase in inventory, add it to the net farm cash income (1), if it represents a decrease, subtract).....	\$.....
4. Interest on investment (—% of the average of the beginning and ending inventory).....	.....
5. Family labor income (subtract interest (4) from farm income) (3).....	\$.....
6. Value of unpaid family labor (estimated value of farm work done by members of the family not paid for in cash).....	.....
7. Operator's labor income (subtract unpaid labor (6) from family labor income (5)).....	\$.....

NOTE.—Operator's labor income.—Return for operator's labor and management in addition to having a house to live in and products from the farm to use.

INSTRUCTIONS

As this book is designed for either partial or complete use, it has been arranged with that in mind. Those interested in keeping only a map of the farm and a crop production and sales record will need to go no farther than page 3. Crop farmers who are not interested in livestock can ignore pages 6 to 12. A record may be kept on a major crop or livestock enterprise by using the sections pertaining to it, and recording the labor and other expense on pages 13 to 15. Some may wish to use the book for credit purposes only, taking the inventories on pages 3, 4, 5, 6, 8, 10, 12, and making the summary for a credit statement in the back. Those wishing to obtain a complete farm-income statement at the end of the year should proceed as follows:

1. Take an inventory of the crops supplies, equipment, and livestock on hand at beginning of year. (Jan. 1 is probably the best date for all purposes.)
2. Make a summary of this inventory in the back as a basis for credit.
3. Enter all sales, receipts, purchases, and expenses as they occur, beginning with the date inventory is taken.
4. As soon as crops are planted, make a map of the farm showing the use of the land for that year.
5. When map is completed, the acres planted should be entered in the crop-production summary. At harvest time enter the acres harvested and the production obtained.
6. Livestock production records (hog farrowing) should be kept throughout the year, as well as a record of deaths and numbers consumed on the farm.
7. At the end of the year, take another inventory of the crops, supplies, equipment, and livestock on hand. Approximately the same date as beginning of year should be used.
8. Transfer all totals to the summary in the back of book and figure out the farm income for the year.

STATEMENT BY CHESTER C. DAVIS, ADMINISTRATOR, AGRICULTURAL ADJUSTMENT ACT

"This book will provide a convenient form in which farmers may enter all information on annual production which may be necessary in filling out adjustment contracts. It is made available to farmers for their own records, to be used as a basis for filling out their reports.

"In addition to the forms needed for information in connection with adjustment programs, space has been provided in the book for entering other facts and figures related to the farm business. We hope that the use of this record book may help each farmer in considering adjustments in his own business as they relate to the problems of agriculture as a whole."



Administrator, Agricultural Adjustment Act.